(b) if so, what was the complaint; and

(c) whether any inquiry was made into the allegations before she was victimised; if so, the dtails and findings thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) to (c) A complaint was received from two Members of Parliament. This was looked into, and the Assistant Collector concerned was transferred on administrative grounds from the Airport.

Excise duty exemption to small scale industries

@2085. SHRI IQBAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether small scale industries including those in Punjab are fully exempt from excise duty under Small Scale Exemption Schme in the country;

(b) if so, the details thereof and if not, the reasons therefor; and

(c) whether Government propose to review the same for the small scale units situated in the rural areas and border areas?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE SHRI M.V CHANDRASHEKHAR MURTHY): (a) and (b) Under the general small scale exemption Scheme, small scale units manufacturing specified goods have been provided excise duty concessions subject to certain conditions. In that scheme, small scale units are not required to pay any excise duty for clearances upto Rs. 30 lakhs. For subsequent clearances exceeding Rs. 30 lakhs and upto Rs. 75 lakhs, concessional rate of duties have been provided. This concession is available to Small Scale Industries all over the country including to the units situated in Punjab.

(c) At present there is no proposal to review the general small scale exemption scheme mentioned above for rural and border areas. However, in terms of notification No. 88/88-Central Excises, dated 1st March, 1988, full excise duty exemption is available to the specified goods manufactured in rural areas by certain specified units like registered cooperative societies, women societies, institution recognised by khadi and village commission etc.

Sick industries companies (Special Provision) Act, 1985

@@2086. DR. NAUNIHAL SINGH: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government are not serious about tackling industrial sickness, since only cosmetic changes are likely to be made in the Sick Industries Companies (Special Provisions) Act, 1985;

(b) if so, the reasons therefor;

(c) whether it is a fact that apart from the incorporation of a new subsection necessitating investigation of potentially, sick industrial companies by BIFR, the other amendments are trival;

(d) if so, the details thereof;

(e) whether it is a fact that with amendments restricted to nominal changes in the definition of industrial sickness, potential sickness and operating agencies, the change is in the form rather than content of existing legislation on sick companies; and

(f) if so, the valid reasons therefor?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (DR. ABRAR AHMED): (a) to (f) The Sick Industhial Companies (Special Prov-

@Previously Unstarred Question 1420, transferred from 3rd March, 1994.

@@Preiously Unstarred Question 1449 transferred from the 3rd March, 1994.